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# ***Annual Report***


FOR THE TOWN OF

**WHITEFIELD,  
NEW HAMPSHIRE**



**Year Ending December 31**

**1980**



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"The Town of Whitefield dedicates this annual report to Claudia F. Sullivan with thanks for her sixteen years of faithful devotion as Assistant to the Selectmen along with best wishes for a happy and long retirement."



**ANNUAL REPORT**  
of the Selectmen of  
**WHITEFIELD**  
New Hampshire

**TOGETHER WITH THE REPORTS OF**  
**Town Treasurer, Cemetery Trust Funds,**  
**Treasurer, Public Library, Police**  
**Department, Airport Commission,**  
**Fire Warden**

**FOR THE YEAR ENDING**  
**DECEMBER 31, 1980**

**NOTICE:** This is the only Town Report you will receive. Please bring it to the Town Meeting so you can follow the business procedure.

**BUSINESS MEETING TUESDAY, MARCH 10, AT 7:30 P.M.**  
**POLLS OPEN 10 A.M. TO 6 P.M.**

**COURIER PRINTING COMPANY, INC.**  
**LITTLETON, N. H.**



## **NOTICE TO PROPERTY OWNERS**

A new law effective April 1, 1978 imposes a penalty for failure to file a fully completed inventory form.

"RSA 74:7 — a Penalty for Failure to File. Any person who fails to file a fully completed inventory form on or before April 15, unless granted an extension under RSA 74:8, shall pay a penalty of one percent of the property tax for which he is liable. In no case, however, shall the penalty be less than \$10 or more than \$50. Any person who fails to file an inventory form and who becomes liable to pay the penalty specified in this section shall lose his right to appeal any matter pertaining to the property tax for which he is liable or exemptions to which he may be entitled. This penalty has all the force of taxation and shall be treated as incident to the tax."

Inventory blanks are mailed before March 25 as required under RSA 74:5, but if for any reason you fail to receive one, you should contact the Selectmen to obtain one and complete it as required above.

## **TOWN OFFICERS**

### **Moderator**

Kenneth L. Russell, Jr.

### **Town Treasurer**

David L. Monahan

### **Town Clerk**

Eleanor P. Hart

### **Tax Collector**

Eleanor P. Hart

### **Selectmen**

*(Meet Monday 7 P.M.)*

William W. Jones

Term Expires 1982

Robert Stiles

Term Expires 1981

Irving Hodgkinson

Term Expires 1983

### **Supervisor of Public Welfare**

Board of Selectmen

### **Supervisors of Check List**

Robert S. Bergin

Carlton S. Rines

Frank Daly

### **Police**

Steven D. Barnett, Chief

Dennis MacKay

Bruce L. Palmer

### **Highway Agent**

Paul E. Cormier

### **Library Trustees**

Brenda Argereow

Term Expires 1981

Louise Jordan

Term Expires 1981

James Hoverman

Term Expires 1982

Kenneth L. Russell, Jr.

Term Expires 1982

Elizabeth Matott

Term Expires 1983

Eleanor Mason

Term Expires 1983

### **Trustees of Trust Funds**

David L. Monahan

Term Expires 1981

Robert J. Woodburn

Term Expires 1982

Joseph P. Elgosin

Term Expires 1983

### **Planning Board**

*(Meet 1st Wednesday Every Month at Town Office 7 P.M.)*

Thomas Gage

Robert Bergin

John McMahon

Kenneth Russell, Jr.

Edgar Cormier

Mary E. Hennessey

Irving Hodgkinson - Selectman

## STATE OF NEW HAMPSHIRE TOWN WARRANT

To the inhabitants of the Town of Whitefield in the County of Coos and State of New Hampshire, qualified to vote in town affairs. You are hereby notified to meet in the Town Hall in said town on Tuesday the tenth day of March next, at half past seven o'clock in the afternoon to act on the following subjects. The polls shall open for voting at ten o'clock in the forenoon and shall not close before six o'clock in the afternoon.

1. To choose one Selectman, two Library Trustees, one Treasurer, one Trust Fund Trustee, each to serve for three years; and all other necessary Town Officers.

2. To raise and appropriate such sums of money as may be necessary for:

- a. General Government:
  - 1. Town Officers' Salaries
  - 2. Town Officers' Expenses
  - 3. Election and Registration
  - 4. Municipal Court
  - 5. Town Hall & Other Town Buildings
  - 6. Contingency Fund
  - 7. Reappraisal of Property
- b. Protection of Persons and Property:
  - 1. Police Department
  - 2. Fire Dept., incl. Forest Fires
  - 3. Insurance
  - 4. Damages and Legal Expenses
  - 5. Civil Defense
- c. Health:
  - 1. Precinct Water and Hydrants
  - 2. Sanitary Landfill
  - 3. Sewer Maintenance
  - 4. Ambulance Service
- d. Highways and Bridges:
  - 1. Road Maintenance—Summer and Winter
  - 2. Maintenance of Highway Equipment
  - 3. General Expenses Highway Department
  - 4. Town Road Aid
  - 5. Sidewalk Maintenance
  - 6. Street Lighting
- e. Public Library
- f. Public Welfare:
  - 1. Town Poor
  - 2. Soldiers' Aid
  - 3. Old Age & APTD Assistance
- g. Patriotic Purposes:
  - 1. Memorial Day
- h. Recreation:
  - 1. Parks and Playgrounds
  - 2. Band Concerts
  - 3. Recreation Program



- i. Public Service Enterprises:
  - 1. Cemetery Association
  - 2. Park St. Cemetery
  - 3. St. Matthew Cemetery
  - 4. Regional Airport
- j. Unclassified:
  - 1. White Mts. Region Association
  - 2. Chamber of Commerce
  - 3. North Country Council
  - 4. Municipal Group Insurance
  - 5. Municipal Audit
  - 6. Dalton Property Tax
  - 7. Retirement & Social Security
  - 8. Life Squad
  - 9. Unemployment Compensation
- k. Capital Reserve Fund:
- l. Interest:
- m. Payments on Principal of Debt

3. To see if the Town will vote to grant to the American Legion, Lions Club, Morrison Hospital Association Auxiliary, Mount Washington Grange, Chamber of Commerce, and all church and other resident non-profit organizations for public purposes, the free use of the Town Hall.

4. To see if the Town will vote to authorize the Selectmen to borrow money by temporary loans in anticipation of taxes.

5. To see if the Town will vote to authorize the Selectmen to transfer tax liens and convey property acquired by the Town by tax collector's deed by public auction, or advertised sealed bid, or in such other manner as determined by the Selectmen as justice may require, in accordance with RSA 80:42.

6. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the state, federal or another governmental unit or a private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95-b.

7. To see if the Town will vote to authorize prepayment of resident taxes and to authorize the tax collector to accept prepayments as provided by RSA 80:1-a.

8. To see if the Town will vote to discontinue as a highway, and the maintenance thereof, the section of Knot Hole Road leading to the Wayland Nutting property, and approximately 1000 yards of the East Whitefield Road from the intersection of Knot Hole Road adjacent to the aforementioned property.

9. To see if the Town will vote to accept a deed from David Ramsey and Margaret Ramsey of the extension of Crane Road, so-called, in the Bronson Farm Subdivision, such extension being a 50 ft. wide strip of land, 721.3 feet in length with a 60' radius cul-de-sac at the end, the deed to be given to be based on a survey of said roadway prepared by Raymond H. Marshall, Land Surveyor, November 1980.

10. To see if the Town will vote to exempt itself from the requirements of RSA 654:8 and 654:9 (an affirmative vote on this article would relieve the Town Clerk of the powers and duties involving the receipt and transmittal to the Supervisors of the checklist of applications for voter registration, such powers would then be exercised only by the Supervisors of the checklist).

11. To see if the Town will vote to authorize the Selectmen to close out an old band concert account and transfer the amount of six hundred fifty dollars and fifty-seven cents (\$650.57) to the current band concert fund (an affirmative vote on this article would reduce town appropriation by the foregoing amount).

12. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend a HUD grant in the amount of two hundred seventy-five thousand dollars (\$275,000) to carry out a water system development project and related activities. Furthermore, to authorize the Selectmen to sign any and all forms, documents, and contracts relevant to the acceptance, administration, and closeout of such grant including but not limited to Form HUD 7015.15, "Request for Release of Funds and Certification".

13. To see if the Town will vote to authorize the Selectmen to grant a discount for early payment of property taxes in accordance with RSA 80:52.

14. In the event that the Whitefield Village Fire District, at its annual meeting for 1981, votes to terminate its existence in accord with RSA 52:21, to see if the Town will vote, in accord with RSA 38:5, to accept from the Whitefield Village Fire District all the assets and liabilities of said Fire District (voting on this article shall be by written ballot and a 2/3 vote is required for adoption).

15. To see if the Town will vote to raise and appropriate thirty-five thousand dollars (\$35,000) to purchase a 1981 International truck.

16. To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) as the Town's contribution to the Morrison Hospital Association.

17. To see if the Town will vote to appropriate twelve thousand dollars (\$12,000) for salaries of Town Clerk/Tax Collector and Deputy Town Clerk/Tax Collector and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.

18. To see if the Town will vote to appropriate thirteen thousand dollars (\$13,000) as an adjunct to town officers' expenses to cover salaries for the Assistant to the Selectmen and additional office help and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.

19. To see if the Town will vote to appropriate ten thousand dollars (\$10,000) for maintenance of town streets and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Funds established under the provisions of the State and Local Assistance Act of 1972.

20. To see if the Town will vote to appropriate two thousand dollars (\$2,000) to continue necessary work on South Whitefield Road and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 (this amount is in addition to \$5,000 encumbered from 1980 for this purpose).

21. To see if the Town will vote to appropriate five thousand dollars (\$5,000) for the Whitefield Senior Citizens Club and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.



22. To see if the Town will vote to appropriate two thousand dollars (\$2,000) for the Children's Community Center and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972. *By petition.*

23. To see if the Town will vote to appropriate five thousand and sixteen dollars (\$5,016) to continue Public Health Nursing Service in Whitefield. *By petition.*

24. To see if the Town will vote to raise and appropriate three thousand dollars (\$3,000) for the purpose of supporting the two community hospitals which care for Whitefield residents. The total sum appropriated to be divided equally between Weeks Memorial Hospital and Littleton Hospital. The purpose of this appropriation is to demonstrate support and appreciation for the acute medical care available at these hospitals and to assist in the purchase of capital medical equipment designated by the hospital administration as essential to continued medical care delivered to hundreds of Whitefield residents and others who are treated in these facilities. *By petition.*

25. To see if the Town will vote to raise and appropriate the sum of two thousand three hundred twenty-one dollars and twenty-five cents (\$2,321.25) as its contribution to the White Mountain Mental Health Center, a non-profit mental health service. *By petition.*

26. To see if the Town will vote to limit the annual increase in town appropriations to an amount not to exceed five percent (5%) more than the town budget approved for the prior year. *By petition.*

27. To see if the Town will vote to petition the Representatives and Senators who represent the Town in the General Court to support in the current session of the General Court, the concurrent resolution to amend the State Constitution to limit the annual increase in property taxes to five percent (5%) and to limit the annual increase in spending by the state or any city, town, or other governmental unit of the state to five percent (5%). *By petition.*

28. To transact any other business that may lawfully come before said meeting.

Given under our hands and seal of the Town this fourteenth day of February, in the year of our Lord one thousand nine hundred eighty one, and of the independence of the United States of America the two hundred and fifth.

WILLIAM W. JONES  
ROBERT STILES  
IRVING HODGKINSON  
BOARD OF SELECTMEN

A TRUE COPY ATTEST:

WILLIAM W. JONES  
ROBERT STILES  
IRVING HODGKINSON

## INVENTORY

Land	\$ 10,096,040.00
Buildings	19,325,250.00
Factory Buildings	832,300.00
Electric Utilities	3,136,600.00
House Trailers	172,850.00
<hr/>	
Total Valuation Before Exemptions	\$ 33,563,040.00
Less: Blind Exemptions—1	15,000.00
Elderly Exemptions—56	564,650.00
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Net Valuation on which Tax Rate is Computed	\$ 32,983,390.00

## SUMMARY OF APPROPRIATIONS

Total Town Appropriations	\$ 507,663.00
Less: Revenues and Credits	314,093.00
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Net Town Appropriations	\$ 193,570.00
Net School Appropriations	736,087.00
County Tax Assessment	62,743.00
<hr/>	
Total Town, School and County	\$ 992,400.00
Less: Reimbursement for Business Profits Tax	81,205.00
Add: War Service Tax Credits	8,000.00
Overlay	7,638.00
<hr/>	
Property Taxes to be Raised	\$ 926,833.00
Tax Rate	\$ 2.81

## COMPARISON OF TAX RATES

	1980	1979
Town	\$ .55	\$ .95
County	.18	.17
School	2.08	1.65
<hr/>		<hr/>
Total Rate: per \$100.00	\$ 2.81	\$ 2.77

## ACCOUNTS RECEIVABLE

For Ambulance Service:	
6/16/80 Robert Gray	\$ 42.50
12/22/80 Daniel Dyer	9.00
12/22/80 John Stock	9.00
12/22/80 A. T. Valentine	56.80
12/ 2/80 Retta Stevens — Labor on sewer	64.00
<hr/>	
Total	\$181.30



## BUDGET OF THE TOWN OF WHITEFIELD

Estimates of Revenue for the Ensuing Year, January 1, 1981 to December 31, 1981 compared with Estimated and Actual Revenue of the Previous Year, January 1, 1980 to December 31, 1980.

	Estimated Revenue 1980	Actual Revenue 1980	Estimated Revenue 1981
<b>SOURCES OF REVENUE</b>			
From State:			
Interest and Dividends Tax	\$ 18,000.00	\$ 26,191.07	\$ 20,000.00
Railroad Tax	1,600.00	1,573.75	1,500.00
Savings Bank Tax	5,000.00	8,065.96	7,000.00
Meals & Room Tax	16,000.00	24,767.05	20,000.00
Highway Subsidy (Old)	11,492.00	11,492.00	11,405.00
Highway Subsidy (New)	9,643.00	8,721.40	8,627.00
Reimb. a/c Business Profits Tax (Town Portion)	9,000.00	8,079.00	8,100.00
<b>From Local Sources:</b>			
Dog Licenses	800.00	1,064.95	900.00
Bus. Licenses, Permits and Filing Fees	100.00	479.00	250.00
Motor Vehicle Permit Fees	30,000.00	34,787.50	28,500.00
Interest on Taxes & Deposits	10,000.00	20,338.29	15,000.00
Fines & Forfeits-Municipal Court	3,500.00	4,900.00	3,500.00
National Bank Stock Taxes	10.00	34.20	15.00
Resident Taxes	8,500.00	8,920.00	8,000.00
Normal Yield Taxes Assessed	2,800.00	2,572.80	2,000.00
Sale Town Property		2,150.84	
Rental Town Equipment		831.00	
Income from Departments		2,229.49	
<b>From Federal Sources:</b>			
Revenue Sharing	28,370.00	27,962.00	40,000.00
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Total Revenues From All Sources			
Except Property Taxes	\$154,815.00	\$195,230.30	\$174,797.00

## BUDGET OF THE TOWN OF WHITEFIELD

Estimated Expenditures for the Ensuing Year, January 1, 1981 to December 31, 1981 with Estimated and Actual Appropriations and Expenditures of the Previous Year, January 1, 1980 to December 31, 1980.

	Approp. 1980	Expend. 1980	Estimated Expend. 1981
<b>PURPOSES OF EXPENDITURES</b>			
<b>General Government:</b>			
Town Officers' Salaries	\$ 12,000.00	\$ 12,015.10	\$ 3,250.00
Town Officers' Expenses	18,000.00	19,046.73	9,000.00
Election and Registration	2,000.00	2,250.72	2,300.00
Municipal Court	3,360.00	3,360.00	5,100.00
Town Hall & Other Town Bldgs.	12,000.00	16,941.72	15,000.00
Contingency Fund	3,000.00	3,000.00	3,000.00
Reappraisal of Property	1,500.00	2,645.22	2,500.00
<b>Protection of Persons and Property:</b>			
Police Department	50,000.00	53,838.89	56,000.00
Fire Dept., Incl. Forest Fires	5,000.00	2,898.04	5,000.00
Insurance	20,000.00	20,295.58	25,000.00
Damages and Legal Expenses	15,000.00	3,519.13	10,000.00
Civil Defense	150.00	23.00	150.00
<b>Health:</b>			
Precinct Water & Hydrants	13,000.00	13,318.00	19,450.00
Sanitary Landfill	15,000.00	11,375.89	11,000.00
Sewer Maintenance	3,000.00	3,042.47	3,000.00
Ambulance Service	3,800.00	2,697.75	4,500.00
<b>Highways and Bridges:</b>			
Road Maintenance-Summer & Winter	105,000.00	105,105.08	118,340.00
Maintenance Highway Equipment	17,000.00	14,802.24	19,000.00
General Expenses Highway Dept.	25,000.00	25,507.69	22,000.00
Town Road Aid	723.36	723.36	715.83
Sidewalk Maintenance	1,000.00		1,000.00
Street Lighting	15,500.00	16,412.21	20,000.00
<b>Public Library:</b>	7,760.00	7,760.00	8,548.00
<b>Public Welfare:</b>			
Town Poor	6,000.00	4,845.46	8,000.00
Soldiers' Aid	500.00		500.00
Old Age & APTD Assistance	4,500.00	3,301.33	4,500.00
<b>Patriotic Purposes:</b>			
Memorial Day	300.00	300.00	300.00

**Recreation:**

Parks and Playgrounds	5,000.00	1,958.80	4,000.00
Band Concerts	1,200.00	1,200.00	1,200.00
Recreation Program	15,337.00	14,319.03	15,337.00

**Public Service Enterprises:**

Cemetery Association	5,000.00	5,000.00	3,000.00
Park St. Cemetery	2,800.00	2,800.00	2,800.00
St. Matthew Cemetery	800.00	800.00	800.00
Regional Airport	3,500.00	3,500.00	3,500.00

**Unclassified:**

White Mts. Region Assoc.	700.00	700.00	700.00
Chamber of Commerce	2,500.00	2,500.00	2,500.00
North Country Council	1,265.00	1,265.00	1,265.00
Municipal Group Insurance	6,000.00	6,697.35	7,500.00
Municipal Audit	2,600.00	2,600.00	3,000.00
Dalton Property Tax	100.00	77.80	100.00
Retirement & Social Security	13,000.00	11,220.91	13,000.00
Life Squad	500.00	512.13	1,000.00
Unemployment Compensation Fund	1,300.00	1,640.64	2,000.00

<b>Capital Reserve Fund:</b>	2,000.00	2,000.00	2,000.00
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**Interest:**

Long Term Notes	2,037.75	2,037.75	4,298.75
Temporary Notes	10,000.00	15,780.85	19,000.00

**Payments on Principal of Debt:**

Sewer System Note #1	2,000.00	2,000.00	2,000.00
Sewer System Note #2	1,375.00	1,375.00	1,375.00
Sewer System Note #3	3,500.00	3,500.00	3,500.00
Sewer System Note #4			7,620.00
Payloader Note	3,400.00	3,400.00	3,400.00

Sub-total	\$446,008.00	\$433,930.87	\$482,049.58
Revenue Sharing Articles	45,300.00	35,125.00	
Anti-Recess. Fiscal Assist.	9,259.00	9,259.00	0

**Warrant Articles:**

Public Health Nursing	3,700.00	3,700.00	
Morrison Nursing Home	3,000.00	3,000.00	
	<hr/>	<hr/>	<hr/>
	\$507,267.00	\$486,014.87	

## **TOWN OF WHITEFIELD AUDITOR'S REPORT**

To the Members of the  
Board of Selectmen  
Town of Whitefield  
Whitefield, New Hampshire

We have examined the combined financial statements and the combining, individual fund and account group financial statements of the Town of Whitefield, New Hampshire, except the Municipal Court records, as of and for the year ended December 31, 1980, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1F, the combined financial statements referred to above do not include financial statements of the General Fixed Asset group of accounts which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset group of accounts results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements and combining, individual fund and account group financial statements referred to above, except the Municipal Court, present fairly the financial position of the Town of Whitefield, New Hampshire at December 31, 1980, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements and the combining, individual fund and account group financial statements taken as a whole. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the combined statements of the Town of Whitefield, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Killion, Plodzik & Sanderson

January 26, 1981

### **COMMENTS AND RECOMMENDATIONS**

#### **1. General Fund Deficit of \$24,294 at December 31, 1980**

The general fund position of the Town decreased from an unreserved fund balance (surplus) of \$138,979 at December 31, 1979 to a **deficit** of \$24,294 at December 31, 1980. The two major reasons for the decrease are as follows:

- a. The Town used \$100,000 of the \$138,979 to reduce property taxes in 1980.



- b. The Town and State failed to provide an adequate amount for overlay (abatements and refunds) to absorb the abatements and refunds issued by the Town in 1980. The overlay figure was erroneously set for \$7,638, while tax abatements and refunds amounted to \$100,451 in 1980, resulting in an overdraft of \$92,813 in this line item alone. The selectmen should make the state aware of the amount of overlay required by the Town when setting the annual tax rate to prevent this situation from happening again.

Meanwhile, the Town should consider what methods can be utilized to make up the \$24,294 deficit in 1981.

## **2. General Ledger System and Monthly Financial Reporting**

The financial records presently kept by the Town consist of the standard selectmen's book for recording of receipts and expenditures. This is a single-entry hand posting system which is obsolete and not conducive to the financial data required by the selectmen to make important everyday decisions affecting the Town.

The Town continues to grow (1980 expenditures of \$1,300,000) and as it does, the need for more formal and comprehensive financial reporting becomes increasingly necessary. While the present system is adequate for capturing the detail cash transactions of the Town, there is a need for a general ledger which will summarize the results of the financial transactions on a monthly basis for cash transactions and accrual or commitment type transactions.

In addition, monthly financial reports should be prepared from the general ledger and submitted to the selectmen for their review and information. The benefits of developing a general ledger which would summarize in a concise manner the financial activity of the Town and developing monthly financial reporting are numerous and include the following:

- a. A general ledger and resulting monthly financial reports will assist the selectmen in monitoring the activity and financial condition of the Town on a current basis. For example, real estate taxes could be monitored in order to emphasize areas where increased collection efforts should be directed.
- b. A general ledger establishes control over subsidiary accounting records and provides a means to periodic reconciliation to ensure that the daily recorded transactions are properly summarized. For example, funds due from state or federal agencies for project reimbursements, such as E.P.A. or F.A.A. Funds, could be recorded to enable follow-up and collection at specified times. Also, control totals for taxes which could be periodically reconciled to the Tax Collector's detail records would provide a degree of assurance that all cash activity has been properly recorded. Through the use of a general ledger, additional controls could be established over non-cash transactions (journal entries), project expenditures, encumbrances and accounts payable.
- c. A general ledger provides a means for the Town to prepare periodic comparative reports of revenue, expenditures and financial condition. These reports are particularly useful as a means of reporting on the management role of the Town Officials to their constituency and of meeting the growing demands of the investment community for financial disclosure.
- d. A general ledger would enable the Town to record adjustments resulting from audits of its financial records.

3. Need for Adequate Staffing Level of Accounting Personnel

We recommend the Town consider employing an accountant. The accountant would primarily be responsible for maintaining the Town's accounting records, developing accounting procedures and policies, preparing the Town's annual financial statements and acting as audit liaison for the Town's annual audit. The accountant should be able to maintain a municipal general ledger system and prepare monthly financial reports for use by the Board of Selectmen.

4. Implementation of Mechanical Accounting System

The increased number and complexity of the financial transactions of the Town is continually growing. In conjunction with our preceding comments regarding a general ledger accounting system and accounting personnel, we feel that consideration should be given to utilizing some type of mechanical accounting system which would perform multiple accounting functions in a single operation, thereby eliminating duplicate record-keeping and facilitate monthly and year-end reporting.

SCHEDULE 1  
TOWN OF WHITEFIELD  
Federal Revenue Sharing Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1980

<b>Revenues</b>		
Entitlement Payments	\$31,939	
Interest Income	2,275	
	<hr/>	
<b>Total Revenues</b>		\$34,214
<b>Expenditures</b>		
Town Hall and Buildings	\$ 5,828	
Road Construction	19,982	
Police Cruiser	6,500	
Town Construction	2,044	
Senior Citizens	3,800	
Children's Community Center	2,000	
	<hr/>	
<b>Total Expenditures</b>		40,154
		<hr/>
<b>Excess of Revenues Over (Under) Expenditures</b>		(\$ 5,940)
<b>Fund Balance—January 1, 1980</b>		22,915
		<hr/>
<b>Fund Balance—December 31, 1980</b>		\$16,975
		<hr/>

## SUMMARY OF WARRANTS

	DEBIT			Prior
	1980	1979	1978	Years
<b>Uncollected Taxes—</b>				
<b>December 31, 1979</b>				
Property Taxes	\$	\$215,309.71	\$ 397.24	\$
Resident Taxes		2,170.00	1,200.00	280.00
Yield Taxes		319.19	759.59	80.02
<b>Taxes Committed to</b>				
<b>Tax Collector</b>				
Property Taxes	919,143.06			
Resident Taxes	11,180.00			
National Bank				
Stock Taxes	34.20			
Yield Taxes	2,274.25	90.00		
<b>Added Taxes</b>				
Resident Taxes	240.00			10.00
<b>Overpayments</b>				
Property Taxes		251.75		
Resident Taxes	10.00			
Interest Collected		8,431.13		
Resident Tax Penalties	21.00	106.00	9.00	3.00
	<u>\$932,902.51</u>	<u>\$226,677.78</u>	<u>\$ 2,365.83</u>	<u>\$ 373.02</u>

## CREDIT

<b>Remittances to Treasurer</b>				
Property Taxes	\$368,437.68	\$208,793.35	\$	
Resident Taxes	8,900.00	1,050.00	90.00	30.00
National Bank				
Stock Taxes	34.20			
Yield Taxes	2,274.25	298.55		
Interest		8,431.13		
Penalties on				
Resident Taxes	21.00	106.00	9.00	3.00
<b>Abatements Allowed</b>				
Property Taxes	99.75	5,793.40		
Deeded to Town		109.42		
<b>Uncollected Taxes—</b>				
<b>December 31, 1980</b>				
Property Taxes	550,605.63	865.29	397.24	
Resident Taxes	2,530.00	1,210.00	1,110.00	260.00
Yield		20.64	759.59	80.02
	<u>\$932,902.51</u>	<u>\$226,677.78</u>	<u>\$ 2,365.83</u>	<u>\$ 373.02</u>

ELEANOR P. HART  
Tax Collector

## SUMMARY OF TAX SALE ACCOUNTS

### DEBITS

	1979	1978	1977	Prior Years
Unredeemed Taxes—				
December 31, 1979	\$	\$113,077.40	\$ 35,638.72	\$ 699.44
Tax Sale—August 1, 1980	53,891.37			
Interest Collected				
After Sale	221.72	3,453.77	7,522.70	255.16
Total Debits	\$ 54,113.09	\$116,531.17	\$ 43,161.42	\$ 954.60

### CREDITS

<b>Remittances to Treasurer</b>				
Redemptions	\$ 18,987.47	\$ 34,395.06	\$ 33,441.01	\$ 699.44
Interest & Costs	221.72	3,453.77	7,522.70	255.16
Abatements During Year		67,857.76		
Deeded to Town				
During Year		2,176.92	2,154.89	
Unredeemed Taxes—				
Dec. 31, 1980	34,903.90	8,650.66	42.82	
	\$ 54,113.09	\$116,534.17	\$ 43,161.42	\$ 954.60

ELEANOR P. HART  
Tax Collector



**STATEMENT OF ACCOUNT**  
**January 1, 1980 through January 31, 1980**

**DEBITS**

Motor Vehicle Permits Issued		\$34,787.50	
Dog Licenses Issued:			
Town of Whitefield	\$955.95		
State of New Hampshire	104.00		
		<hr/>	
		1,059.95	
Filing Fees		5.00	
		<hr/>	
			\$35,852.45

**CREDITS**

**Remittances to Treasurer:**

Motor Vehicle Permit Fees	\$34,787.50	
Dog Licenses	1,059.95	
Filing Fees	5.00	
	<hr/>	
		\$35,852.45

ELEANOR P. HART  
Town Clerk

## TREASURER'S REPORT

Cash on Hand, January 1, 1980		\$ 188,963.16
Plus 1980 Receipts:		
Tax Collector	\$ 697,654.15	
Town Clerk	35,852.45	
Municipal Court	4,900.00	
Selectmen	820,177.26	
		1,558,583.86
		\$1,747,547.02
Less:		
By Paid Order Selectmen		1,577,245.46
Balance on Hand, December 31, 1980		\$ 170,301.56

DAVID L. MONAHAN  
Treasurer

## RECEIPTS

Cash on Hand, January 1, 1980		\$ 188,963.16
Licenses, Permits and Fees:		479.00
<b>State of New Hampshire:</b>		
Interest and Dividends Tax	\$26,191.07	
Railroad Tax	1,573.75	
Savings Bank Tax	8,065.96	
Meals and Room Tax	24,767.05	
Highway Subsidy	20,213.40	
Reim. a/c Business Profits Tax	81,205.25	
Town Road Aid	874.50	
Warden's Services	231.72	
Boat Tax	367.00	
Highway Safety—Summer Cadet	818.20	
Master Plan Grant	13,436.00	
		<hr/> 177,743.90
<b>Income from Departments:</b>		
Police Department	\$ 329.55	
Highway Department	1,969.94	
		<hr/> 2,299.49
<b>Miscellaneous:</b>		
American Legion—Gift	\$ 130.00	
Robert Breed—Gift	250.00	
Selectmen—Gifts	600.00	
Yield Tax Security	2,109.07	
Advance Tax on Trailers	574.05	
Sale of Town Property	1,575.50	
Rental of Town Equipment	831.00	
Sale Tax Deeded Property	575.34	
CETA Funds	301.48	
Ins. Adjustments & Refunds	7,078.43	
Refunds & Reimbursements	799.56	
Revenue Sharing Funds	70,598.82	
Sale of Dump Salvage	140.07	
L. Demers—Sewer Fee	30.00	
Penalty Current Use Change	920.00	
Check Penalty	5.00	
Pike Co.—Reimb. truck damage	496.60	
Welfare Recoveries	666.95	
		<hr/> 87,654.87
Temporary Loans		552,000.00
Municipal Court		4,900.00
Tax Collector		697,654.15
Town Clerk		35,852.45
		<hr/> \$1,558,583.86

## PAYMENTS

### TOWN OFFICERS' SALARIES

William W. Jones	\$ 1,200.00
Robert Stiles	1,000.00
Irving Hodgkinson	800.00
David L. Monahan, Treasurer	250.00
Eleanor P. Hart, Tax Collector	3,580.66
Eleanor P. Hart, Town Clerk	1,986.00
Eleanor P. Hart, Fees paid by Town	3,198.44
	<hr/>
	12,015.10
Appropriation	12,000.00
	<hr/>
Overdraft	\$ 15.10

### TOWN OFFICERS' EXPENSES

C. F. Sullivan, Adm. Assistant	\$ 11,607.00
J. Woodbury, Assistant	754.95
New England Telephone	991.75
Town Reports	1,193.00
N.H. Municipal Association Dues	328.87
Town Clerks' Assoc. Dues	10.00
Tax Collectors' Assoc. Dues	15.00
Secretaries & Clerks Assoc. Dues	19.00
N. H. Assessors' Dues 1980 & 1981	40.00
Public Notices	359.76
Registry of Deeds	588.40
Stationery and Supplies	834.85
Tax Bills	85.55
Reference & Record Books	68.55
Postage	964.05
Travel Expenses	185.59
Maint./Repairs Office Equipment	139.50
Lease I.B.M. Typewriter	85.40
Service Contract for I.B.M.	71.50
Repairs to Public Bulletin Board	17.85
Delivery of Town Reports	100.00
Dog Tags & License Books	62.75
Fees to State of N. H.	76.80
Parking Signs — Town Offices	26.88
Trust Fund Records	84.79
Up-Dating Tax Maps	419.81
	<hr/>
	19,131.60
Appropriation	18,000.00
	<hr/>
Overdraft	\$ 1,131.60



## ELECTION & REGISTRATION

Moderator	\$ 120.00
Supervisors of Checklist	545.00
Ballot Clerks	520.00
Public Notices	301.44
Checklists, ballots, reg. cards	235.30
Sound system rental	75.00
Ballots	105.50
Meals	342.00
Postage	6.48
	<hr/> 2,250.72
Appropriation	2,000.00
	<hr/>
Overdraft	\$ 250.72

## MUNICIPAL COURT

Justice Salary	\$ 2,400.00
Clerk Salary	960.00
	<hr/>
	\$ 3,360.00
Appropriation	3,360.00
	<hr/>

## TOWN HALL AND OTHER TOWN BUILDINGS

Cleaning Services — Offices	\$ 451.05
Cleaning & Maintenance Supplies	103.43
Public Service Company	1,893.62
Stiles Fuel Company	6,914.01
Burner Service	47.86
Repairs to Roof	50.00
Re-hanging door	17.00
Library paint job	124.52
W. Nutting — Repairs to P. D.	45.00
Anderson-Nichols Renovation Plans	4,000.00
Renovations — Town Offices:	
Varney-Smith — New windows	\$ 464.25
Seaman Supply — Elec. supplies	599.47
J. J. Morin — Heat ducts	689.32
Robert Murray — Concrete work	2,065.50
R. J. Willey — Painting	376.00
Ray's Sheet Metal	972.00
Astle Co. — Materials	1,565.94
Morris Building	12.29
Whitefield Hardware — Materials	1,575.23
Kelley's Supply	12.29
	<hr/>

	8,332.29
	<hr/>
	21,979.78
Less: Contribution of \$200. each from Selectmen	600.00
	<hr/>
	21,379.78
Encumbered from 1979 for renovation plans	4,000.00
Appropriation	12,000.00
	<hr/>
Overdraft	\$ 5,379.78

### \*POLICE DEPARTMENT

Steven Barnett — Chief	\$ 14,129.11	
Bruce Palmer — Patrolman	10,850.25	
Dennis MacKay — Patrolman (7 mos.)	6,364.16	
Gary Cross — Special Officer	1,458.80	
Wayland Nutting — Special Officer	1,815.10	
Raymond Neal — Special Officer	928.80	
Philip Quinn — Special Officer	1,503.30	
Carroll Rexford — Special Officer	1,483.90	
Glen Brooks — Special Officer	64.80	
Bradley Whitcomb — Special Officer	66.60	
Rita Gooden — Crossing Guard	578.15	
	<hr/>	
Total Salaries — Full Time		\$ 31,343.52
— Specials		7,899.45
Uniforms		905.18
Telephone		1,978.06
Office Supplies		366.84
Postage		69.54
Firearms and ammunition		402.95
Veterinarian		319.00
Motorola radio and parts		934.00
Radio repair		209.43
Office chairs (2)		195.43
Norris Davis — Stove installation		113.80
Film and camera repair		48.20
Mileage and meals		135.65
Flashlights, cuff covers & chains		65.41
Maintenance Old Cruiser		1,711.85
Tires		96.64
Cruiser lights (New cruiser)		982.50
Cruiser lettering		85.00
Summer Cadet		1,297.00
Cleaning service, bike licenses, dry cleaning, advertising, etc.		622.51
Gasoline		4,056.93

	53,838.89
Appropriation	50,000.00
Overdraft	\$ 3,838.89

#### CONTINGENCY FUND

W. Temple — Rebuilding works, town clock	\$ 800.00
Stiles Fuel — Labor on Clock	80.00
Marro Tree Experts — Labor on clock	140.00
	1,020.00
Appropriation	3,000.00
Unexpended balance	\$ 1,980.00

#### FIRE DEPT., INCL. FOREST FIRES

Whitefield Village Fire District	\$ 2,612.50
W. A. Placey, Warden	240.90
Paul Cormier	22.32
Jonathan Miller	22.32
	2,898.04
Appropriation	5,000.00
Unexpended balance	\$ 2,101.96

#### INSURANCE

Workmen's Compensation	\$ 8,095.00
Geo. M. Stevens & Son Co.	7,746.60
Burns Insurance	528.00
A. D. Davis & Sons	7,678.00
	24,047.60
Premium Refunds a/c Ins. Transfers	3,752.02
	20,295.58
Net Insurance Costs	20,000.00
Appropriation	20,000.00
Overdraft	\$ 295.58

#### DAMAGES AND LEGAL EXPENSES

Hyde Associates	\$ 407.00
Hinkley & Donovan	3,112.13
	3,519.13
Appropriation	15,000.00
Unexpended balance	\$ 11,480.87

### **CIVIL DEFENSE**

State of New Hampshire	\$ 23.00
Appropriation	150.00
Unexpended balance	<hr/> \$ 127.00

### **PRECINCT WATER & HYDRANTS**

Whitefield Village Fire Dist. — Water Rent	\$ 318.00
Hydrant Rental	13,000.00
	<hr/> 13,318.00
Appropriation	13,000.00
Overdraft	<hr/> \$ 318.00

### **SANITARY LANDFILL**

Caretaker's Salary	\$ 9,080.44
Gas Cylinders	133.87
Signs, keys, locks	73.41
Landfill stickers	93.57
Diesel Fuel	777.69
Tires	169.60
Maintenance parts — payloador	313.36
Grappone, Inc. — payloador repairs	1,226.34
	<hr/> 11,868.28
Receipts and reimbursements	492.37
Net expenditures	<hr/> 11,375.91
Appropriation	15,000.00
Unexpended Balance	<hr/> \$ 3,624.09

### **SEWER MAINTENANCE**

Labor	\$ 2,299.14
Supplies	711.78
Tools	31.55
	<hr/> 3,042.47
Appropriation	3,000.00
Overdraft	<hr/> \$ 42.47



## **TOWN ROAD MAINTENANCE**

### **Summer & Winter**

#### **Payroll:**

Paul Cormer	\$ 13,551.98
Wallace Harriman	12,020.93
Neil Brown	11,980.87
George Sargent	10,935.40
Irving Tate	9,600.30
Vincent Grenier	5,038.80
Alan Smith	2,564.00
Robert Smalley	2,070.60
James Hall	1,819.00

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69,581.88\*

\$ 68,102.74

Gasoline & Grader Fuel	16,924.97
Motor Oil	620.43
Sand & Gravel	2,512.48
Chloride	2,896.00
Salt	8,323.36
Roadside Mowing	1,008.00
State of N.H. — R. R. Crossings	2,916.40
Airport — Hot Mix	500.70
Paul Cormier — Use of his truck	1,300.00
	\$105,105.08

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Appropriation	105,000.00
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Overdraft	\$ 105.08
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\* \$1,479.14 of wages charged to Landfill  
for labor in addition to Caretaker's salary.

## **MAINTENANCE OF HIGHWAY EQUIPMENT**

#### **1977 Chevrolet**

Adapter & hose	\$ 22.84
Tires and tubes	574.74
Body work	505.50
Control cable	85.44
Jacks	47.85
Pump	281.95
Inspections	12.00
Misc. small parts	523.99

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2,054.31

**1979 Chevrolet**

Adapter & hose	22.84
Jacks	47.85
Control cable	40.20
Tune up	84.70
Inspections	12.00
Misc. parts	298.02
Transmission	1,679.00
	<hr/>
	2,184.61

**Bombardier**

Track assembly	1,998.00
Tire and tube	98.37
Seal	2.00
	<hr/>
	2,098.37

**Grader**

Motor	744.26
Tube	30.69
Misc. parts	178.90
	<hr/>
	953.85

**Broom**

Precleaners	132.00
Bearing sprockets	202.29
Chain	56.40
	<hr/>
	390.69

**Ford**

Gas tank (used)	41.00
Inspections	12.00
Oil and parts	15.29
	<hr/>
	68.29

**Hough Loader**

Cable	24.76
Hose	29.58
Points & pins	143.39
Tire	405.60
Misc. parts	36.86
	<hr/>
	640.19

<b>Sweeper</b>	
Rebuild engine	132.00
Brooms/runners	913.74
Precleaners	178.00
Bearings/oil pump	125.77
Tune up & labor	80.50
Misc. parts	208.29
	<hr/>
	1,638.30
 <b>1967 Jeep</b>	
Misc. parts & inspection	395.14
 <b>Sanders</b>	
Misc. parts	205.37
 <b>Snow Plows</b>	
Blades, shoes, etc.	2,412.77
 <b>Backhoe</b>	
Parts	958.30
 <b>Compressor</b>	
Parts	133.19
 <b>Airport Truck</b>	
Parts	9.21
 <b>Miscellaneous</b>	
Lubricants	379.75
Parts	176.04
Shipping	103.86
	<hr/>
	659.65
Total Expenditures	14,802.24
Appropriation	17,000.00
	<hr/>
Unexpended Balance of Appropriation	\$ 2,197.76

## GENERAL EXPENSES HIGHWAY DEPARTMENT

Public Service Company	\$ 1,126.95
New England Telephone	403.44
Fuel	3,505.05
Oxygen & Acetylene	278.67
Shop Maintenance Supplies	4,865.15
Small Tools	22.97
Travel Expenses	21.00
Postage & Freight	22.67
Public Notice	5.00
Asphalt, Hot Mix & Cold Patch	8,671.62
Stencils	25.47
Cleaning Supplies	24.64
Signs	143.00
Calculator ribbons	4.41
1966 John Deere Backhoe	3,800.00
Compressor and equipment	2,100.00
Plow truck for airport	400.00
Registration fees	4.00
Foley Co. — catalog	8.65
Neil Brown — Saw rental	75.00
	<hr/>
	25,507.69
Appropriation	25,000.00
	<hr/>
Overdraft	\$ 507.69

## TOWN ROAD AID

Dept. of Public Works & Highways	\$ 723.36
Appropriation	723.36

## SIDEWALK MAINTENANCE

Labor & Materials	\$ 0.00
Appropriation	1,000.00
	<hr/>
Unexpended Balance of Appropriation	\$ 1,000.00

## STREET LIGHTING

Public Service Co. of N.H.	\$ 16,412.21
Appropriation	15,500.00
	<hr/>
Overdraft	\$ 912.21

## PUBLIC LIBRARY

Library Treasurer	\$ 7,760.00
Appropriation	7,760.00



## **PUBLIC WELFARE**

Town Poor	\$ 4,845.46
Appropriation	6,000.00
Unexpended Balance of Appropriation	\$ 1,154.54

## **O.A.A. & AID TO TOTALLY DISABLED**

State Dept. of Health & Welfare	\$ 3,301.33
Appropriation	4,500.00
Unexpended Balance of Appropriation	\$ 1,198.67

## **MEMORIAL DAY**

Ingerson-Smith Post	\$ 300.00
Appropriation	300.00

## **AMBULANCE SERVICE**

Ross Ambulance Service — Contract	\$ 2,000.00
Ross Ambulance — for unpaid calls	327.00
Town of Lancaster — for unpaid calls	370.75
	2,697.75
Lancaster Contract — Encumbered for 1980	1,000.00
	3,697.75
Appropriation	3,800.00
Unexpended Balance of Appropriation	\$ 102.25

## **PARKS AND PLAYGROUNDS**

Labor	\$ 321.20
Light bulbs	44.80
Christmas Decorations	274.18
Spring Bedding Plants	13.00
Public Service Co. — Hockey Rink	111.62
Public Service Co. — Common	637.08
Skating Rink — Maintenance	65.10
Hockey Rink — Maintenance	135.41
Miscellaneous Materials	209.72
Tractor Repairs	146.69
	1,958.80
Appropriation	5,000.00
Unexpended balance	\$ 3,041.20

### **BAND CONCERTS**

Paid to Group	\$ 1,200.00
Appropriation	1,200.00

### **RECREATION PROGRAM**

Paid Vouchers	\$ 14,319.03
Appropriation	15,337.00
	<hr/>
Unexpended balance	\$ 1,017.97

### **CEMETERIES**

Cemetery Association	\$ 5,000.00
Park Street Cemetery	2,800.00
St. Matthew Cemetery	800.00
	<hr/>
	8,600.00
Appropriation	\$ 8,600.00

### **REGIONAL AIRPORT**

Paid to Regional Airport	\$ 3,500.00
Appropriation	3,500.00

### **REGIONAL ASSOCIATIONS**

White Mts. Region Association	\$ 700.00
Chamber of Commerce	2,500.00
North Country Council	1,265.00
	<hr/>
	4,465.00
Appropriation	\$ 4,465.00

### **MUNICIPAL GROUP INSURANCE**

Davis & Towle Agency	\$ 2,108.90
Blue Cross and Blue Shield	4,588.45
	<hr/>
	6,697.35
Appropriation	6,000.00
	<hr/>
Overdraft	\$ 697.35

### **MUNICIPAL AUDIT**

Paid to Killion, Plodzik & Sanderson	\$ 2,600.00
Appropriation	2,600.00

### **DALTON TAX**

Paid to Town of Dalton	\$ 77.80
Appropriation	100.00
	<hr/>
Unexpended Balance of Appropriation	\$ 22.20

### **RETIREMENT & SOCIAL SECURITY**

Social Security	\$ 8,830.55
Police Retirement	2,390.36
	<hr/>
	11,220.91
Appropriation	13,000.00
	<hr/>
Unexpended Balance of Appropriation	\$ 1,779.09

### **LIFE SQUAD**

Paid to Life Squad Treasurer	\$ 512.13
Appropriation	500.00
	<hr/>
Overdraft	\$ 12.13

### **UNEMPLOYMENT COMPENSATION**

NHMA Unemployment Compensation Fund	\$ 1,640.64
Appropriation	1,300.00
	<hr/>
Overdraft	\$ 340.64

### **CAPITAL RESERVE FUND**

To Trustees of Trust Funds	\$ 2,000.00
Appropriation	2,000.00

### **INTEREST**

Long Term Notes	\$ 2,037.75
Appropriation	2,058.75
	<hr/>
Unexpended Balance of Appropriation	21.00
Temporary Notes	15,780.85
Appropriation	10,000.00
	<hr/>
Overdraft	\$ 5,780.85

### **PAYMENT ON DEBT**

Long Term Notes	\$ 10,275.00
Appropriation	10,275.00

**HOME NURSING SERVICE**

Paid Public Health Nursing	\$ 3,700.00
Appropriation	3,700.00

**MORRISON NURSING HOME**

Paid Morrison Nursing Home	\$ 3,000.00
Appropriation	3,000.00



# REPORT OF THE TRUST FUNDS Of the Town of Whitefield December 31, 1980

Purpose of Creation	How Invested	Amount Of		Int. Rate	Bal. Int. Begin Yr.	Income*		Expend. During Year	Bal. Int. End Year
		Principal				During Year			
Care Cemetery Lots	Whitefield Bank	\$39,045.41		9.774%	\$26,019.66	\$6,103.83		\$6,119.46	\$28,348.09
Park St. Cem. Div.	Whitefield Bank	9,546.35		9.774%	5,205.58	1,576.08	—	—	6,791.66
Public Library:									
Walker & Gove	Whitefield Bank	1,500.00		9.774%	799.21	224.72	150.00	150.00	873.93
E.H. Jordan	Whitefield Bank	500.00		9.774%	276.50	75.90	—	—	352.40
Flag Fund	Whitefield Bank	100.01		9.774%	124.45	21.94	—	—	146.39
Capital Reserve Fund	Whitefield Bank	12,000.00		5½%	2,124.18	831.95	—	—	2,956.13

\*Reflects interest on accrued basis as requested by State Tax Commission.

Certificate:

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.

DAVID L. MONAHAN  
ROBERT F. WOODBURN  
Trustees, Town of Whitefield

# WHITEFIELD PUBLIC LIBRARY

## Treasurer's Report

Cash on Hand, January 1, 1980 \$1,154.71

### RECEIPTS

Received from Selectmen	7,760.00
Library Fines	137.26
Gifts and Donations	222.43
Annual Book Sale	124.40
Walker and Gove Trust Fund	150.00
Women's Study Group Trust	219.78
Miscellaneous	14.64
Restricted Donation from Frederick L. Smith	500.00

TOTAL RECEIPTS 9,128.51

Total Funds Available 10,283.22

### EXPENSES

Librarian and Assistants	3,166.43
Payroll Taxes	200.57
Books and Magazines	2,943.42
Heat	1,006.90
Electricity	366.83
Telephone	217.38
Supplies	216.45
Repairs and Maintenance	80.00
Miscellaneous	15.00
Frederick L. Smith Restricted Donation Transferred to Trust Account	500.00

TOTAL EXPENSES 8,712.98

Cash on Hand, December 31, 1980 \$1,570.24

Respectfully submitted,

ELIZABETH MATOTT  
Treasurer

**WHITEFIELD PUBLIC LIBRARY**

**WHITEFIELD WOMEN'S STUDY CLUB TRUST**  
**December 31, 1980**

Balance, January 1, 1980		\$5,000.00
Additions:		
Interest Income		349.47
		<hr/>
Total Funds Available		5,349.47
Withdrawals:		
Interior Painting	\$ 80.00	
Furnace Repair	80.00	
Shelf Labels	59.78	
	<hr/>	
		219.78
		<hr/>
Balance, December 31, 1980		\$ 5,129.69
		<hr/> <hr/>

Respectfully submitted,

ELIZABETH MATOTT  
Treasurer

# WHITEFIELD PUBLIC LIBRARY

## Librarian's Report 1980

	1979	1980
Circulation	10,862	10,331
Largest circulation for 1 month	1,110	1,137
Largest circulation for 1 day	146	133
Accessions	483	562
Adult fiction by gift	58	85
Adult fiction by purchase	105	148
Juvenile fiction by gift	6	7
Juvenile fiction by purchase	104	92
Adult non-fiction by gift	30	46
Adult non-fiction by purchase	145	143
Juvenile non-fiction by gift	3	3
Juvenile non-fiction by purchase	32	38
New borrowers	115	90
Borrowed from Bookmobile	2,119	2,069

This past year, the Library Board was concerned with improving the energy efficiency of the library. An endowment from the Women's Study Club has helped finance our energy project, and we are presently developing a system to reduce our heating costs. Also funded through the Women's Study Club was a new bookcase for the reading room. The bookcase was built by Eric Russell and will help reduce the crowding of books in the stackroom.

Your librarian continues to attend monthly meetings of the North Country Library Cooperative (NCLC). The co-op is doing very well and sponsored four highly successful children's programs (a mime, puppet show, story-teller and group participation theatre) last year. Unfortunately, last year's grant from the N. H. Commission on the Arts will no longer be available but the North Country librarians hope to continue promoting libraries in other ways. We have already scheduled a children's program for National Library Week this spring.

As book and magazine prices continue to rise (like everything else) we have begun supplementing our collection with less expensive paperbacks. Teen-age books purchased were almost exclusively paperbacks, and have proven to be quite popular with that age group. Gifts of used books are always welcome; our annual summer book sale consists of discarded library books as well as donations. Many, many thanks go to those "friends" of the library who have remembered us with their magazine subscriptions, books, and thoughtful generosity.

The free public library is a great service, especially in times of rising prices; we hope the public will continue to take advantage of our offerings.

Respectfully submitted,

SANDRA HOLZ  
Librarian



**MORRISON HOSPITAL ASSOCIATION  
MORRISON NURSING HOME**

**ANNUAL REPORT**

This year Morrison has seen the completion of the fire tower on the east end of the building, and two additional resident rooms on second and third floors. A solarium on the first floor replaced the old wooden one story structure which had to be demolished to accommodate the total project.

Landscaping at the front entrance has improved the traffic situation around Morrison and lessened chances for accidents, both to our patrons, and others in the area.

Other improvements within the facility have been ongoing. More rooms and function areas have been renovated. Our goal is to achieve our needed renovations and keep the facility at that high level by preventative maintenance and scheduled restoration.

The construction of Highland house across the street from Morrison has enhanced the aesthetic beauty of our area a great deal. We are anticipating frequent visitations from the residents of that facility.

Resident care has seen a concentration on restorative and rehabilitative measures, as well as the basic assistance with daily living. Our staff recognizes the state of the art in nursing homes today and is keeping up with that mandate by continual inservice education and dedication to implementing that gained knowledge for benefit of the residents. The results have been rewarding. We feel our residents have gained substantially in their overall comprehensive care.

We look forward to the challenge in the coming year of giving our residents the excellent care they deserve. We do this with dedication and a sense of purpose.

The Board of Trustees, administration, and staff wish to convey their heartfelt thanks to the community for its participation in and understanding of our endeavors here at Morrison Nursing Home.

Respectfully submitted,

DAVID L. MONAHAN  
Administrator

## WHITEFIELD POLICE DEPARTMENT

The year 1980 was an active year for the Whitefield Police Department. We received and investigated a total of 1,698 complaints this year compared to 1,627 last year. The calls for police aid, other than complaints, totaled 1,009 this year compared to 969 last year.

I am pleased to report that we had less property stolen this year than last year. I am inclined to feel that the third full time man we hired last year is helping us with some past problems of insufficient manpower and visibility. I am also pleased to report that the recovery rate this year was very good. We had a total of \$23,188.82 of property stolen in Whitefield. The amount of recovered property was \$16,819.00.

The problems with juvenile crime seem to have leveled off for a while. Last year we had to take fifteen youths to juvenile court. The year 1980 also saw fifteen youths in the court system. The two main areas where youths had to face court were drug and alcohol related offenses.

During the course of the year several school classes came to the police station to see some of the many tools used by our department. This cooperative manner between the police and schools has a definite bearing on the youth-police relationship; a relationship we can't afford to be without. We will continue to do most anything we can to keep up this rapport.

The department investigated a total of 44 motor vehicle accidents this year that involved over \$300.00 in damage each. I am pleased to report that there were no fatal accidents in Whitefield this year.

The Whitefield Municipal Court was busy handling cases brought before it during 1980. The breakdown is listed below:

Motor Vehicle Offenses	1979	1980
Driving While Intoxicated	28	14
Speeding	82	188
Solid Line	10	18
Stop Sign Violations	15	15
Operating Without License	15	14
Operating Uninspected Vehicle	3	42
Reckless Operation of Motor Vehicle	3	3
Operating Snowmobile on Highway	2	0
Miscellaneous	5	50
	<hr/> 163	<hr/> 344

<b>Criminal Cases</b>	<b>1979</b>	<b>1980</b>
Burglary	3	2
Disorderly Conduct	4	6
Theft	4	3
Drinking in Public	10	2
Criminal Trespass	2	1
Possession of Controlled Drugs	4	3
Criminal Mischief	17	13
	<hr/>	<hr/>
	47	34

The above cases totaled 378 for 1980 compared to 210 for 1979.

I would like to thank the Life Squad, Fire Department, and Highway Department for their support during the year but, most of all, I want to thank you, the public, for your continued support and cooperation.

Respectfully submitted,

STEVEN D. BARNETT  
Chief of Police

## WHITEFIELD LIFE SQUAD

1980 was an active and productive year for the Whitefield Life Squad. The results of a successful fund drive for new equipment enabled the Life Squad to purchase two additional paging units with chargers for \$590.00 and a Demand Valve for \$230.00. The acquisition of the new pagers brings to eight the number of pagers available for the squad, thus allowing more flexibility for its members.

In November of 1980 the Town of Whitefield through the Life Squad received in the form of a donation, a 1970 Cadillac vehicle with a Superior Body which has become our new rescue vehicle.

The Life Squad is composed of eleven members who are either E.M.T.'S or Advanced First Aiders, and all are certified in C.P.R. Members continue their training throughout the year at the regular monthly meetings held in the old Fire Station and at various seminars held throughout the state.

During 1980 the Life Squad responded to seventy-five calls and treated seventy-nine patients. A summary of those treatments are listed below.

Respiratory Problems	4	Infections	2
Auto Related Injuries	11	Head Injuries	5
Abdominal Injuries	8	Burns	2
Falls/Broken Bones	15	Emotional Complications	2
Chest Pains/Heart Attacks		Diabetic Coma	1
and Strokes	16	Seizure/Neuro-muscular	2
Drugs/Alcohol/Poisons	7	Sunstroke/Heat Exhaustion	3
Gun Shot	1		
		Total Patients Treated	79

We would like to express our appreciation to the Whitefield Police Department for their continued support and assistance during this past year. On behalf of each member of the Life Squad we would like to express a very special and humble, thank you, to the many people who have donated their time, efforts and money for the Life Squad.

**Your Emergency Medical Service Telephone Number is 837-9901.**

Respectfully submitted,

PAUL LaDUKE, President  
BRUCE WEEKS, Vice President  
DONNA MONAHAN, Secretary  
BILL JONES, Treasurer  
Whitefield Life Squad

## **PUBLIC HEALTH NURSING SERVICE, Inc.**

Selectmen  
Whitefield  
New Hampshire

Gentlemen:

Enclosed please find a copy of our proposed budget for 1981 and our annual town report. You will note that we are requesting \$5,016.00 as an appropriation for 1981. We would like to submit the following in justification of our request.

Whitefield has a population of approximately 1,650 people living in rural areas with no unified organization for the delivery of health care other than the Lancaster Public Health Nursing Service, Inc., a non-profit visiting nurse agency.

Concern for the bedridden and disabled patients who do not require the skills of a physician nor the intense care of a hospital or nursing home is the primary function of the public health nurse, but she is also involved in illness prevention and illness detection services, such as well child clinics, blood pressure clinics, communicable disease control, maternal and child health programs, pre-school physical examinations and dental screenings.

Our nurses are available to Whitefield residents five days a week and weekends if necessary. We provide in-home skilled nursing, physical therapy, and speech therapy services. Patients are never refused a visit regardless of ability to pay.

A total of 469 visits were made to Whitefield residents, including 30 physical therapy visits and 4 speech therapy visits. Our cost per visit, according to medicare auditors, for 1979 was \$12.79, the agency's cost being \$5,998.51 as opposed to revenue from Whitefield of \$3,700.00.

Monthly blood pressure clinics are held at the Senior Citizen center in Whitefield. Children have been able to take advantage of our free immunization clinics held monthly, our maternal and child health clinics held every other month, at which time complete physical examinations are given each child. This year we have added a dental program whereby children are given free dental examinations, cleanings and fluoride treatments. Whitefield children have attended handicapped and cardiac clinics and several families have obtained sight conservation assistance through our agency.

Our nurses make visits to new born babies and their mothers, do blood drawings, counselling, T.B. testing, and arrange for homemaker services wherever the need arises. Enrollment in the WIC (The Special Supplemental Food Program for Women, Infants and Children) program has been both nutritionally and financially advantageous to several families.



We have not asked for an increase in appropriations since 1978, but our operating expenses have increased over the years, and this year we were forced to obtain a bank loan in the amount of \$4,000.00 in order to continue our services. We feel that an increase of \$1.00 per capita is justified at this time, and therefore our request for 1981 is an appropriation of \$5,016.00 for the town of Whitefield.

It has been a pleasure serving the residents of Whitefield and we trust the vote at town meeting in March will be a favorable one. If there are any unanswered questions please call us at 788-2366.

Sincerely,

Bonnie Knapp, Chairman  
Public Health Nursing Service

**PUBLIC HEALTH NURSING SERVICE, INC.  
PROJECTED BUDGET 1981**

	<b>Proposed 1980</b>	<b>Projected 1981</b>
Salary — Director	\$13,200.00	\$14,625.00
Salary Full Time Nurse	11,200.00	12,200.00
Salary Part Time Nurse	6,000.00	7,150.00
Salary Secretary	6,300.00	6,825.00
Salary Physical Therapist	5,000.00	8,500.00
Speech Therapist	1,000.00	3,000.00
Clinic Coordinator	0.00	3,900.00
FICA	2,372.00	2,624.00
Auto Allowance 20c/Mile	3,800.00	4,500.00
Telephone	525.00	600.00
Health Supplies	500.00	1,200.00
Postage	200.00	225.00
Office Supplies	250.00	275.00
Insurance	390.00	390.00
(NLN Dues)	300.00	250.00
(Magazines)		50.00
Rent	705.00	780.00
State Unemployment Tax	575.00	575.00
Meetings	250.00	250.00
Miscellaneous	450.00	500.00
Workmen's Comp.	450.00	450.00
Loan	0.00	4,200.00
		<hr/>
		\$73,069.00

**PROJECTED INCOME  
1981**

Lancaster	\$10,176.00
Whitefield	5,016.00
Jefferson	2,406.00
Dalton	1,992.00
Groveton	7,521.00
Stark	1,386.00
Grant MCH	5,000.00
Medicare	27,000.00
Medicaid	6,000.00
Other Ins. & Patients	6,572.00
	<hr/>
	\$73,069.00

## WHITEFIELD CEMETERY ASSOCIATION

### Receipts

Cash on Hand, January 1, 1980		\$ 209.67
Town Appropriation	\$ 5,000.00	
Care of Lots	305.94	
Trust Funds	3,781.50	
Park St. Cemetery — Share of Costs	5,779.43	
Misc. Reimbursements	171.12	
	<hr/>	15,037.99
		<hr/>
		\$15,247.66

### Expenditures

Wages	\$ 7,258.72	
Operating Expense	1,736.99	
Blue Cross/Blue Shield	763.20	
	<hr/>	9,758.91
		<hr/>
Balance on Hand, December 31, 1980		\$ 5,488.75

## PARK STREET CEMETERY

### Receipts

Cash on Hand, January 1, 1980		\$ 5,461.30
Town Appropriation	\$ 2,800.00	
Sale of Lots	375.00	
	<hr/>	3,175.00
		<hr/>
		\$ 8,636.30

### Expenditures

Trustees of Trust Funds	\$ 980.00	
Reimb. to Cemetery Association:		
Share of Costs — 1979	2,482.35	
Share of Costs — 1980	3,297.08	
	<hr/>	6,759.43
		<hr/>
Balance on Hand, December 31, 1980		\$ 1,876.87

## WHITEFIELD RECREATION COMMITTEE REPORT

### 1980

The Recreation Committee had a few changes in members in 1980. Donald Bragg who was chairman for many years felt that it was time to step down. Don was one of the founders of the recreation program and has spent much time and effort in keeping the program going. Many thanks for his past services. Robert Bergin is our new chairman. We were also unfortunate to lose Roy Huntoon, Sharon Morrison and Roberta Cilley as committee members.

Again this year the committee was able to return an unexpended balance back to the town. We are still asking for the same appropriation as last year. We do not feel we can take a cut in our budget due to the high rate of inflation and yet, in all fairness, we do not want to ask the taxpayers for more money. We feel that a full-time program is really needed in Whitefield and should continue. The program is offered to everyone in Whitefield for enjoyment, physical and social development.

The Committee meets on the first Monday of each month at the Town Hall at 7:30 p.m. The meetings are open to the public and we urge all who are interested to attend. New ideas and suggestions are always welcome.

We owe a personal word of thanks to our program director, Paula Spaulding, for keeping the program running smoothly.

Once again, thanks to the many Whitefield voters for their support. We were thus able to offer both adults and children a well rounded, full time recreation program.

ROBERT BERGIN  
HOWARD BRAY  
BILL KENNEDY  
TED LINT  
LUCY WEEKS

Whitefield Recreation Committee

## CHILDREN'S COMMUNITY CENTER

As another year comes to a close the Children's Community Center wishes to express its gratitude to the many volunteers and friends within the community for their continuing support and we hope to continue providing quality day care services for the residents of Whitefield and surrounding towns.

The Center has been in operation for five and a half years; serving 56 families this year. Over 83 individual children have been enrolled at the Center during the past year with our present enrollment at 63 children from 43 families. The children range in age from 18 months to five years and older for those children who attend before or after school hours. This year we have developed a Kindergarten program run by our director, Ann Fogg, for the five year old children who attend the Center.

Licensed by the New Hampshire Division of Welfare, the Center has a staff of six led by Ann Fogg. Roxie Severence is in charge of the pre-kindergarten group; Shirley St. Cyr supervises the toddlers. Peggy Simmons and Jacki Brodeur are aides.

The children enjoy two snacks and a hot meal at noontime prepared by Marge Lint who handles all aspects of the food/meal program. Many of the children who arrive early have breakfast as well.

Parents pay a uniform rate of \$1.10 per hour for one child, \$1.40 per hour for two and \$1.55 for three children. We have maximum rates of \$36.00 for one child per week, \$45.00 for two, and \$50.00 per week for three child families.

As a tax-exempt, non-profit corporation, an eighteen member Board of Directors is elected from the community to work with the staff on its activities and policies. The Board also plans various fund raising events throughout the year with a great deal of help coming from the parents of the children who use the Center.

Respectfully submitted,

CHRISTINE LEFABVRE

BETSY CARTER

STU HAMILTON

JANE LUCA

on behalf of the Board of Directors



## **WHITEFIELD REGIONAL AIRPORT COMMISSION**

### **Annual Report 1980**

The Whitefield Regional Airport Commission consists of appointed commissioners from each of the neighboring towns which contribute to the support and operation of the airport.

In addition to general aviation operations of providing fuel and services for local and transient aircraft, the Regional Airport, under the direction of the Commission, provides a fixed based operator to manage the airport, rent aircraft to local pilots, and to give flight instructions to those who wish to qualify as airmen and become licensed pilots.

For local industry using their own aircraft, the airport provides instrument landing facilities for safe arrival and departure under proper conditions. Transient aircraft benefit in the same way.

The Commission is working on a grant from the Federal Aviation Administration to do a master plan study of the airport facility which will evaluate and project the possibility for growth and expansion of the airport.

The Commissioners are also working on an essential air service study which will look into the possibility of air carrier service on a partial, seasonal, or full-time basis.

Small general aviation airports are rarely self-sufficient. The Airport Commission has negligible, if any, source of revenue. To meet expenses we rely heavily on the support of the towns close to the airport. There is state and federal aid available but local support is required to qualify.

The Commission is grateful for the support it has received and plans to encourage such things as air shows and an open house to acquaint more people with the airport — what it has to offer, and what it can become.

# WHITEFIELD REGIONAL AIRPORT COMMISSION FINANCIAL REPORT

Balance January 1, 1981 (estimated)	\$ 8,500.00
REVENUE:	
APPROPRIATIONS:	
Bethlehem	500.00
Dalton	500.00
* Jefferson	500.00
Lancaster	1,000.00
Littleton	500.00
* Northumberland	500.00
Whitefield	3,500.00
CONTRIBUTIONS:	
* Georgia-Pacific	500.00
Burndy Corporation	500.00
* Timberland Machines, Inc.	500.00
* Diamond International, Inc.	500.00
LEASE INCOME:	
S. Bent Bros. — Miles Pond, Inc.	500.00
Davis Hangars	200.00
McDade Hangar	100.00
Rust Hangar	200.00
N.H. State Aeronautical Fund	3,000.00

TOTAL ESTIMATED REVENUE — 1981	\$21,500.00
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\* No funds from these sources in 1980.

EXPENSES:	
Services	600.00
Snow removal	3,000.00
Sand	200.00
Repairs to equipment	7,000.00
Public Service — heat and lights	4,000.00
Telephone	550.00
Operating supplies	500.00
Improvements	2,000.00
Postage	150.00
Miscellaneous	500.00
Contingency fund	3,000.00

TOTAL PROPOSED EXPENSES — 1981	\$21,500.00
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Respectfully submitted,

JOHN C. GREGORY  
Chairman

## REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Forest Fire Prevention: Your Business, Our Business, Good Business. Forest fire prevention slogans have been seen in association with Smokey Bear since the late nineteen forties when a national effort to check the spread of forest fires was implemented.

New Hampshire residents recognized that forest fire prevention and suppression was the responsibility of every citizen, a half century before this national campaign, when our legislature established our first forest fire laws in 1903. Since that date, the State has appointed a town/city forest fire warden who is responsible for forest fire law enforcement in his municipality.

All fires kindled out of doors when there is no snow on the ground must be approved in writing by the forest fire warden before being kindled. All forest fires must be suppressed by the warden and his deputies as soon as they are reported. The cost of fire suppression is shared jointly by the town/city and the State of New Hampshire, as are forest fire prevention and forest fire training costs.

This state and local municipality cooperative forest fire program has given New Hampshire one of the best forest fire records in the United States.

### Forest Fire Statistics 1980

	No. of Fires*	No. of Acres**
State of N.H.	1,226	693
District 8	17	10
Town of Whitefield	2	2

RICHARD C. BELMORE  
District Fire Chief

WINNIE PLACEY  
Forest Fire Warden

\* Includes Short Fire Reports

\*\* Includes woods and grass

## **NORTH COUNTRY COUNCIL, INC. TOWN REPORT**

In Whitefield, the North Country Council assisted the Selectmen in preparing a Community Development Block Grant proposal for water system improvements and housing improvements for the Town. The amount of this application was \$300,000. The Council is also coordinating the planning efforts of the consultants for the Whitefield Regional Airport master plan. NCC also prepared a \$6,000.00 feasibility study to investigate the potential for water at a proposed industrial site in Town. Information was also presented to the Planning Board regarding technical planning matters.

North Country Council is the regional planning commission and economic development district serving the North Country. In 1980, North Country Council targeted its resources and expertise to fit the needs and problems of the towns and region we serve. In the community planning field, the Council has programmed a systematic way of handling requests from communities for assistance with a local community plan. By the end of 1981, the Council will have assisted six communities complete master plans. For its membership fee in the Council, a town can receive any of twenty-two types of assistance identified by NCC. Communities can contract with NCC to undertake special project programs which require a significant amount of time over and above the normal types of services. Sponsorship of the Municipal Law Lecture series and membership on the Environmental Law Clinic affords the Council with the opportunity to secure necessary legal information on behalf of the town. The Council has been active in a number of regional issues such as transportation, economic development, land use, and housing. In transportation, the Council has supported the restoration of rail service to the Mt. Washington Valley area and initiation of commuter air service in Berlin, assistance to the Whitefield Regional Airport, and improved highway and public transportation systems. In land use, the Council has published reports on the Role of Agriculture in the North Country, Managing Wetland, and several brief fact sheets.

The Council has accelerated its economic development program with the addition of a Business Development Director who is making direct contact with businesses to encourage them to locate in North Country communities who have identified new industry as a need. NCC has prepared a regional industrial brochure coupled with local area fact sheets as a tool to encourage planned economic growth. As a result of these efforts, several companies have expressed an interest in locating in the region. Efforts are underway to establish a Revolving Loan Fund as an incentive for prospective industry.

In rural development, assistance has been provided to a number of communities in areas such as wastewater treatment, solid waste, water supply improvement, and other necessary community projects. A special report on Rural Development is available.

Because of the Council's activity in energy, the Governor's Council on Energy granted NCC some funds which will enable the Council to assist three targeted communities to prepare a local energy plan.

State and federal agencies and statewide groups continue to contact North Country Council for a North Country perspective on such varied issues as growth, forestry, environmental concerns, land use, and manpower training. For example, in June, the Council presented testimony to a special legislative committee on proposed changes needed in the state's planning and zoning legislation. Association with these groups provides NCC with the opportunity to share some of the regional and local concerns expressed by the towns with those state and federal agencies whose decisions will impact on the region. The Council continues to work with other regional councils in New England through the efforts of its President who serves as a Board member of the National Association of Regional Councils.

The efforts and accomplishments of the Council are a collection of the many contributions of local towns, other agencies, our fine staff, the Board of Directors, and the Executive Committee. We express our appreciation to the Town for its support and assistance during the year. North Country Council is an arm of local government in the North Country. Please contact us at 823-8108, if the Council can be of service to your Town.

Respectfully submitted,

CORAM BOND  
RICHARD VALLIERE  
NCC Representatives



## LARGEST TAXPAYERS 1980

1. Public Service Company of N.H.	\$ 88,138.46
2. Diltz Investment Co. (Mt. View)	26,169.53
3. Whitefield Industrial Corp. (Nuroco)	15,661.55
4. Robert & Frederick Stiles	14,638.70
5. Philip G. Rust, Eleanor & Philip, Jr.	12,127.97
6. Coos Enterprises (Spalding Inn)	10,270.55
7. Whitefield Savings Bank	7,764.02
8. Serena M. Schmidt, Wm. H. & J. Bell Moran	6,134.23
9. C. Frederick Astle	5,190.97
10. Miles Pond, Inc.	4,939.98
11. Wendell C. Rexford	3,842.66
12. Lillian, Harold & Eleanor Burns	3,775.81
13. Whitefield Hardware	3,654.41
14. E. Werner & M. Levine (MKF)	3,511.10
15. William R. & Shirley J. Deutsch	3,411.91
16. John M. & Jennifer M. Lewis	3,386.05
17. Florence R. Thayer	3,318.61
18. Stewart & Catherine Sanders	3,234.31
19. Herve & Helen Samson	3,223.65
20. Irving & Frieda Hodgkinson	3,083.98
21. John & Joan Achorn	3,020.75
22. Frank S. Dodge, Jr.	2,995.46
23. Estate of Laura Lee	2,943.48
24. E. Burke & Catherine Wilford	2,881.65
25. Lacan Motor Inn Corporation	2,824.05

## COMPARISON OF LAND VALUATIONS BETWEEN AD VALOREM AND CURRENT USE

	Ad Valorem Valuation	Current Use Valuation
Achorn, John D.	\$ 34,900.00	\$ 23,750.00
Agnew, Andrew G.	19,150.00	3,550.00
Agnew, Andrew G.	6,250.00	1,250.00
Ainsworth, Everett W.	15,250.00	5,800.00
Audette, Creighton O.	19,650.00	2,700.00
Audubon Society	2,800.00	120.00
Bean, A. M.	21,000.00	1,300.00
Bean, Ruth L., James G. & Bernard J.	69,050.00	50,950.00
Betz, Edith S.	9,800.00	450.00
Betz, Edith S.	14,800.00	1,650.00
Black, Elmer E., Jr.	15,100.00	11,950.00
Brenack, Mary Jane	20,800.00	5,400.00
Brooks, George & Dorothy	18,750.00	6,550.00
Brown Company	109,600.00	41,150.00
Buckminster, Fayome	29,150.00	14,300.00
Burns, Lillian, Harold & Eleanor	26,950.00	2,750.00
Burton, Grace G.	19,800.00	4,400.00
Coos Enterprises Inc. (Spalding Inn)	66,400.00	46,800.00
Coos Enterprises, Inc. (Spalding Inn)	63,000.00	42,550.00
Cross, Edson; Champagne, Howard; Ouellette, Henry & Fisher, Roger W.	18,650.00	6,850.00
Cunningham, Robert & Helen	27,850.00	3,400.00
Daniels, E. Paul	18,500.00	5,250.00
Dodge, John B.	9,550.00	4,450.00
Dodge, John B.	25,200.00	4,600.00
Dodge, John B.	9,600.00	1,950.00
Dodge, John B.	32,700.00	10,500.00
Dodge, John B.	37,700.00	4,400.00
Dodge, John B.	29,500.00	2,400.00
Dodge, John B.	14,150.00	2,850.00
Dodge, John B.	83,800.00	27,150.00
Dodge, John B.	4,050.00	400.00
Dodge, John B.	26,900.00	5,550.00
Dodge, John B.	21,300.00	9,900.00
Dodge, John B.	20,950.00	7,650.00
Ebaugh, Franklin G.	25,200.00	5,500.00
Fournier, Paul & Jean	24,750.00	12,100.00
Freeman, Jonathan & Miriam	14,200.00	13,350.00

Gaynor, Rudolph W.	18,150.00	1,700.00
Glidden, Amasa H.	49,100.00	13,550.00
Groveton Papers Co.	27,600.00	4,900.00
Groveton Papers Co.	14,650.00	2,350.00
Groveton Papers Co.	8,000.00	1,150.00
Hanks, Paul & Gladys	47,800.00	22,350.00
Hanks, Paul & Gladys	5,000.00	700.00
Harris, George & Elizabeth	68,500.00	39,250.00
Harris, Howard	21,400.00	12,300.00
Harris, Lauren & Adrienne	55,850.00	18,450.00
Harris, Richard S.	15,700.00	3,350.00
Harris, William A. & Phyllis	17,950.00	11,600.00
Harris, Winston & Ruth	27,650.00	9,500.00
Harris, Winston & Ruth	34,700.00	7,750.00
Hodgkinson, Irving & Frieda	21,100.00	13,750.00
Hoffmann, Neil & Sally	29,900.00	6,800.00
Jackson, Thomas & Maureen	10,000.00	2,000.00
Knapp, George H.	36,700.00	13,900.00
Kopp, Alexander & Joan	22,300.00	7,800.00
Lothrop, Charles & Mary	40,400.00	9,100.00
Magoon, Russell L. & Lucy	31,150.00	16,250.00
Martin, Otis G. & Elaine	11,750.00	950.00
Mason, Warren & Eleanor	38,750.00	19,650.00
McNally, Joseph & Dowd, Catherine	10,100.00	500.00
Morgenroth, Blanche	33,800.00	4,300.00
Nevers, Allison	41,350.00	9,700.00
Nowacki, John & Nancy	23,250.00	2,900.00
Peck, Roxanna & Sumner	14,450.00	6,350.00
Peck, Roxanna & Sumner	7,100.00	400.00
Powell, Beverly	19,250.00	3,100.00
Powell, Peter & Ann	58,600.00	20,900.00
Pullar, Walter S.	18,950.00	9,500.00
Putnam, Raymond & Helen	34,000.00	15,150.00

Reed, W. McCook & Mary T.	25,600.00	9,550.00
Rexford, Everett W.	15,250.00	11,300.00
Rexford, Everett W.	9,000.00	2,750.00
Rexford, Everett W.	7,400.00	1,600.00
Rexford, Everett W. & Wendell C.	7,200.00	2,950.00
Rexford, Wendell C. & Marilyn	8,200.00	1,450.00
Rexford, Wendell C. & Marilyn	30,150.00	22,950.00
Rexford, Wendell C. & Batchelder, Myrtle	68,450.00	30,800.00
Richardson, Boyd S.	26,850.00	9,350.00
Rushmore Paper Mills	48,850.00	18,500.00
Spalding, Adele W.	46,500.00	22,800.00
Spalding, Edward H. & Adele W.	36,000.00	13,000.00
Spaulding, Edward D. & Marjorie R.	32,050.00	12,750.00
Spencer, Nelson R. & Charles	18,350.00	7,570.00
Stiles, Robert & Lois	29,250.00	13,200.00
Styles, Alberta B.	13,550.00	9,550.00
Thayer, Florence R.	24,550.00	15,050.00
Vermette, Arthur J.	32,900.00	19,275.00
Vermette, Arthur J. & Francis	19,200.00	700.00
Vermette, Francis A. & Ruth	36,850.00	15,100.00
Wemyss, James C., Jr.	88,050.00	30,750.00
Wemyss, James C., Jr.	15,750.00	3,325.00
Wilcox, Joseph E. & Virginia	23,350.00	10,850.00
Wittern, Herman J. & Hildegard	16,850.00	8,500.00
Ziemiński, Mary	21,000.00	8,650.00
	<hr/>	<hr/>
	\$ 2,642,850.00	\$ 1,009,790.00

Difference between Ad Valorem and Current Use = \$1,633,060.00, the amount by which town valuation has been lowered.

## DEATHS

### Registered in the Town of Whitefield, N.H. Year Ending December 31, 1980

Date	Name of Deceased	Place of Death
Jan. 10	Alexanderina Mallon	Whitefield
Feb. 22	Lola S. Brown	Littleton
Feb. 23	John Herbert Walker	Littleton
Feb. 26	Bronson H. Waterman	Lancaster
Feb. 27	Helen W. Byron	Littleton
Mar. 26	Virginia L. Weikel	Whitefield
May 5	Oscar M. Ramsdell	Littleton
June 5	Elmer Joseph Boudreau	Littleton
June 10	William Leslie Bean	Lancaster
June 25	Herman Samuel Livingstone	Lancaster
July 12	Daniel L. Dyer	Whitefield
July 30	Rosalind F. Strouse	Whitefield
July 31	Julian Mark Boswell	Lancaster
Aug. 8	Ida Burke	Lancaster
Aug. 22	Lawrence Richard Boswell, Jr.	Berlin
Sept. 23	Grace L. Perry	Whitefield
Oct. 27	Joseph W. Pluta	Whitefield
Nov. 16	Ellen S. Prescott	Littleton
Nov. 30	Lillian Belle Sigel	Whitefield
Dec. 10	William G. Hedenbord	Lancaster
Dec. 24	Clara Murphy	Whitefield

I hereby certify that the above is correct to the best of my knowledge and belief.

ELEANOR P. HART  
Town Clerk



## MARRIAGES

### Registered in the Town of Whitefield, N.H. Year Ending December 31, 1980

Date	Groom and Bride	Residence
Mar. 8	Clyde V. Dobson Catherine L. Drake	Whitefield Whitefield
Apr. 19	Robert E. Comeau Nancy A. Severance	Whitefield Whitefield
Apr. 19	Paul L. Gibson Rae D. Anderson	Whitefield Whitefield
Apr. 19	John D. Pilotte Mary C. Goode	Whitefield Melrose, MA
May 4	Francis A. Drake Virginia N. Bray	Whitefield Whitefield
June 1	Michael D. Wilson Melissa L. Geddes	Cedartown, GA Merrimack, N.H.
June 7	Peter G. Packard Susan E. King	Whitefield Whitefield
June 14	Dennis R. Smith Linda S. McLaughlin	Whitefield Whitefield
June 21	Robert J. Lottero Cheryl A. Holland	Whitefield Whitefield
June 22	Roland L. Schoepf Marcia H. Terkow	Whitefield Lancaster
July 19	Chester F. Ramsdell Deborah J. Gray	Whitefield Whitefield
July 26	Robert G. Daisomont, Jr. Lorna J. Ingerson	Danbury, CT Danbury, CT
Aug. 2	Jesse L. Jewell Sharon L. Martino	Whitefield Littleton
Aug. 2	Richard G. Tuck Caren A. Cutler	Whitefield Bethlehem
Aug. 9	Dennis M. Kelly Mona A. Chubbuck	Whitefield Whitefield
Aug. 23	Thomas H. Dubreuil Cathy A. Stevens	Whitefield Whitefield
Aug. 31	Robert J. Harris Linda M. Curran	Somerville, MA Cambridge, MA
Sept. 20	James A. Ingerson, Jr. Wanda L. Cormier	Lunenburg, VT Twin Mt.
Sept. 21	Michael F. Wiese Hannelore T. Rothmann	Whitefield Stuttgart, W. Germany
Oct. 11	Glenn E. Haney, Jr. Cheryl L. Charbonneau	Whitefield Littleton
Oct. 25	Bruce L. Fairbrother Vicki L. Willey	Woodstock, NH Whitefield
Oct. 27	Lucien R. Dupont Barbara C. Lee	Twin Mt. Whitefield
Oct. 27	Harold A. Phillips Marie L. Pilotte	Lancaster Whitefield
Dec. 27	Carroll W. Rexford Marion A. Fitchett	Dalton Whitefield
Dec. 27	David M. Whitney Cheryl L. Pilotte	Whitefield Dalton
Dec. 29	Richard I. Preston, Jr. Penny S. Rubalcaba	Whitefield Whitefield

I hereby certify that the above is correct to the best of my knowledge and belief.

ELEANOR P. HART  
Town Clerk

# **Births Registered in the Town of Whitefield, N.H., Year Ending December 31, 1980**

<b>Date</b>	<b>Name of Child</b>	<b>Name of Father</b>	<b>Name of Mother</b>	<b>Place of Birth</b>
Jan. 7	Brian Robert Donovan	Robert J. Donovan	Sheila A. Pond	Littleton
Jan. 14	Megan Elizabeth Nelson	Thomas W. Nelson	Elaine A. Barnett	Littleton
Jan. 23	Jessica Ann Palmer	Bruce L. Palmer	Kristy A. Raymond	Littleton
Feb. 13	Kristi Theresa Trahan	Edward J. Trahan	Barbara A. Murphy	Littleton
Feb. 16	Hannah Theresa Miller	Jeffrey A. Miller	Louise T. Curcio	Lancaster
Mar. 20	Warren Charles Lenehan	William H. Lenehan	Edith A. Mason	Littleton
Apr. 29	Rhonda Louise Jordan	Kevin J. Jordan	Louise P. Wright	Littleton
May 28	Susan Ladd Argereow	Paul W. Argereow	Deborah Ladd	Littleton
June 22	John Patrick Francis Quigley	Edward J. Quigley	Maryclare Hennessey	Littleton
July 1	Maria Brigid Theresa Emmighausen	Arthur M Emmighausen	Catherine M. Burke	St. Johnsbury, Vt.
July 30	Melissa Dawn Wallace	Charles S. Wallace	Linda R. Untersinger	Littleton
July 31	Kathleen Therese Burke	Michael A. Burke	Jean E. Hanna	Littleton
Aug. 14	Meadow Brooke Dobson	Clyde V. Dobson	Catherine L. Drake	Littleton
Aug. 26	Mary Ellen Cavicchi	Edmund J. Cavicchi	Mary Anne McLeod	Littleton
Sept. 4	Tonya Marie Lambert	Norman A. Lambert, Sr.	Darlene M. Levesque	Berlin
Oct. 16	Matthew David Ricker	Timothy T. Ricker	Anna M. Berry	St. Johnsbury, Vt.
Oct. 27	Bryan Scott Rexford	Larry D. Rexford	Kathy E. Ingerson	Lancaster
Oct. 31	Keira Elaine Russell	Kenneth L. Russell, Jr.	Margaret P. O'Donnell	Lancaster
Nov. 5	Christina Marie Brooks	Glenn E. Brooks	June A. Morrisette	Littleton
Dec. 12	James Pike Willey, Jr.	James P. Willey	Donna L. Howard	Lancaster

I hereby certify that the above is correct to the best of my knowledge and belief.

ELEANOR P. HART  
Town Clerk









## INDEX

Budget .....	11
Children's Community Center .....	48
Comparison of Land Valuations .....	55
Forest Fire Warden .....	51
Inventory .....	10
Largest Taxpayers .....	54
North Country Council .....	52
Notice to Property Owners .....	4
Payments, Detailed Statement .....	22
Receipts, Detailed Statement .....	21
Recreation Report .....	47
Regional Airport Commission .....	49
Report of:	
Cemetery Trustees .....	46
Health Nurse .....	43
Librarian .....	38
Library .....	36
Life Squad .....	42
Morrison Hospital .....	39
Police Department .....	40
Town Clerk .....	19
Town Treasurer .....	20
Trustees of Trust Funds .....	35
State Audit Summary .....	14
Tax Collector's Report .....	17
Town Officers .....	5
Town Warrant .....	6
Vital Statistics .....	55



